POWER OF ATTORNEY

I, Sheldon F. Goldberg, an individual residing at 3360 E. Serene, Henderson, Nevada 89014, and owning all right, title and interest in the invention entitled "A NETWORK GAMING SYSTEM," for which I have made application for Letters Patent of the United States, said application having been filed on December 3, 1996, receiving Serial No. 08/759,895, and further identified as Attorney File No. 3367-2, and hereby appoint David F. Zinger, Registration No. 29,127; Craig C. Groseth, Registration No. 31,743; Michael L. Tompkins, Registration No. 30,980; Sabrina C. Stavish, Registration No. 33,374; Todd P. Blakely, Registration No. 31,328; James L. Johnson, Registration No. 34,193; Lewis D. Hansen, Registration No. 35,536; Joseph E. Kovarik, Registration No. 33,005; Gary J. Connell, Registration No. 32,020; Wannell M. Crook, Registration No. 34,071; John R. Posthumus, Registration No. 36,245; Douglas W. Swartz, Registration No. 37,739; John C. Scott, Registration No. 38,613 Bruce A. Kugler, Registration No. 38,942; Robert R. Brunelli, Registration No. 39,617 and Chester E. Martine, Jr., Registration No. 19,711 of SHERIDAN ROSS P.C., 1700 Lincoln Street, Suite 3500, Denver, Colorado 80203, telephone number (303) 863-9700, as my attorneys and agents with full powers of substitution, association and revocation to prosecute the application and related U.S. and foreign applications and to transact all business in the United States Patent and Trademark Office and all foreign and international patent offices connected therewith.

By: Collinson

Dated: 3/16/97